

## Bureau of Land Management, Interior

## § 1881.23

Forest Service timber sales contracts) (16 U.S.C. 500);

(iv) Section 5 of the Act of June 22, 1948 (Payments to Minnesota from northern Minnesota National Forest receipts) (16 U.S.C. 577g-1);

(v) Section 401(c)(2) of the Act of June 15, 1935 (Payments to local governments from National Wildlife Refuge System receipts) (16 U.S.C. 715s(c)(2));

(vi) Section 17 of the Federal Power Act (16 U.S.C. 810);

(vii) Section 35 of the Act of February 25, 1920 (Mineral Leasing Act) (30 U.S.C. 191);

(viii) Section 6 of the Mineral Leasing Act for Acquired Lands (30 U.S.C. 355);

(ix) Section 3 of the Act of July 31, 1947 (Materials Act of 1947) (30 U.S.C. 603); and

(x) Section 10 of the Act of June 28, 1934 (Taylor Grazing Act) (43 U.S.C. 315i).

(3) The Bureau of the Census provides statistics on the population of each unit of general local government.

(b) The BLM consults with the affected unit of general local government and the administering agency to resolve conflicts in land records and other data sources.

(c) The BLM uses the amount of actual appropriations, the formula set forth in 31 U.S.C. 6903(b)(1), which includes inflation adjustments, and Federal and State payments disbursed during the previous fiscal year to units of general local government under the land payment laws listed under 31 U.S.C. 6903(a)(1).

### **§ 1881.22 Are there any special circumstances that affect the way BLM calculates PILT payments?**

If a unit of general local government eligible for payments under this subpart reorganizes, BLM will calculate payments for the fiscal year in which the reorganization occurred as if the reorganization had not occurred. BLM will disburse any payment due to each new unit based on the amount of eligible acreage in that unit.

### **§ 1881.23 How does BLM certify payment computations?**

(a) The BLM will certify a computation for payment only after the Governor of the State or designated official in which the unit of general local government is located provides the BLM with:

(1) A statement of the amount of all money transfers (land revenue sharing payments) that each entitled unit of general local government has received from the State during the previous fiscal year from revenues derived from the payment law(s) listed under 31 U.S.C. 6903(a)(1);

(2) A certification, in writing, signed by a State Auditor, an independent Certified Public Accountant or an independent public accountant that the statements furnished by the Governor or designated official have been audited in accordance with auditing standards established by the U.S. Comptroller General in Standards of Audit of Governmental Organizations, Programs, Activities and Functions, available through the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402, and in accordance with the Audit Guide for Payments in Lieu of Taxes issued by the Department of the Interior.

(b) The Office of the Inspector General, U.S. Department of the Interior, will provide appropriate assistance to the Director, BLM, under the provisions of sections 4 and 6 of the Inspector General Act of 1978 (5 U.S.C. Appendix), to facilitate implementing and administering the audit requirements specified in paragraph (a)(2) of this section.

(c) The Office of the Inspector General will:

(1) Develop appropriate audit guides which State auditors, independent Certified Public Accountants or independent public accountants, must use to audit the statements of the Governors or their designated officials and to certify the audits; and

(2) Furnish copies of the guides to the Governor or designated official each year. You should send questions on the use or application of this guide to the

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Office of Inspector General, U.S. Department of the Interior, Washington, DC 20240.

(d) The BLM may waive the requirement to certify audits if the General Accounting Office or the Office of the Inspector General verifies the information in statements the Governor or designated official furnishes or if BLM determines it is not necessary.

PAYMENTS TO LOCAL GOVERNMENTS FOR ACQUISITIONS OR INTEREST IN LANDS ACQUIRED FOR ADDITION TO THE NATIONAL PARK SYSTEM OR NATIONAL FOREST WILDERNESS AREAS (31 U.S.C. 6904)

**§ 1881.30 How does BLM process section 6904 payments?**

(a) The BLM disburses payments to qualified units of general local government provided that the administering agency supplies the following information for each qualified unit of general local government:

(1) Acreage or interests in land for which the payments are authorized; and

(2) Any other information BLM may require to certify payments to each qualified unit of general local government.

(b) BLM only disburses payments for a period of five years from the date the land was conveyed to the United States.

**§ 1881.31 How does BLM calculate section 6904 payments?**

BLM calculates payments by determining 1% of the fair market value of the purchased land and comparing the result to the amount of real estate taxes paid on the land in the year prior to Federal acquisition. The payment to qualified units of general local government will be the lesser of the two.

PAYMENTS TO LOCAL GOVERNMENTS FOR INTEREST IN LANDS IN THE REDWOOD NATIONAL PARK OR LAKE TAHOE BASIN (31 U.S.C. 6905)

**§ 1881.40 How does BLM process section 6905 payments?**

(a) The BLM disburses payments to qualified units of general local government provided the administering agency supplies the following information

for each qualified unit of general local government:

(1) Acreage or interests in land for which the payments are authorized; and

(2) Any other information BLM may require to certify payments to each qualified unit of general local government.

(b) BLM disburses payments until 5% of the fair market value is paid in full.

**§ 1881.41 How does BLM calculate section 6905 payments?**

(a) BLM calculates payments by determining 1% of the fair market value of the purchased land and comparing the result to the amount of real estate taxes paid on the land in the year prior to Federal acquisition. The payment to qualified units of general local government will be the lesser of the two.

(b) BLM disburses payments annually for a period of five years beginning in the year immediately following the year of Federal acquisition of the land or interest. The difference, if any, between the amounts actually paid during each of the five years and 1% of the fair market value will be deferred to future years. However, a payment or any portion of a payment not paid because Congress appropriated insufficient monies will not be deferred. BLM will begin annual payment of the deferred amount (calculated the same as in paragraph (a) of this section) starting with the sixth fiscal year following Federal acquisition. BLM disburses payment of the deferred amount until the total amount deferred during the first five years is paid in full.

STATE AND LOCAL GOVERNMENTS' RESPONSIBILITIES AFTER BLM DISTRIBUTES PILT PAYMENTS

**§ 1881.50 What are the local governments' responsibilities after receiving sections 6902, 6904, and 6905 PILT payments?**

(a) The local government may use section 6902 payments for any governmental purpose.

(b) Within 90 days of receiving sections 6904 and 6905 payments, the local government must distribute the funds to the affected units of general local government and affected school districts. The affected units of general